## **Excise and License Taxes**

This monthly return is for any entity that is required to pay excise tax and license tax on liquor, including distilled spirits or fortified wine.

**Electronic Filing and Payment** - Electronic payment and filing is simple, secure and convenient through Taxpayer Access Point, where you can file, pay and view your past monthly returns and transactions. To register or to log in to your account, go to https://tap.dor.mt.gov.

- Line 1: Enter your Federal Employer Identification Number.
- Line 2: Enter your Department of Revenue account ID.
- Line 3: Enter your license number assigned by the Department of Revenue.
- Line 4: Enter the last day of the month for which you are reporting sales. This return is due by the 15th day of the following month.

  All records, inventories, invoices, sales records and delivery records must be kept for inspection by the Department of Revenue.
- Line 5: Mark this box if you are filing an amended return.
- Line 6: Mark this box if your mailing address has changed, and provide your new address.
- Line 7: Enter your final day of business here if you are no longer in business.
- Lines 8-10: Use the worksheet provided to fill in lines 8 10. If you need to confirm the correct amount of tax per bottle to report, please call the number listed below and ask to speak to a liquor control distribution representative.
- Line 8: Enter the total license tax from the worksheet, column E, line 16.
- Line 9: Enter the total excise tax from the worksheet, column G, line 16.
- Line 10: Enter the total tax due from the worksheet, column H, line 16.
- Line 11: Late payments are subject to a penalty of 1.2% per month, not to exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late.
- Line 12: Late payments are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.
- Line 13: Enter total amount due (sum of lines 10, 11 and 12).

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).

Make check payable to the Department of Revenue and mail to:

Department of Revenue PO Box 1712 Helena, MT 59624-1712



## **Excise and License Taxes**

	LXCISE di	ıu	License ia	AUG	•					,, ,,	. •	
Nam	ne	1.	FEIN		]-[							
Add	ress	2.	Account ID					_			Ε	L
Add	ress	3.	License No.									
City		4.	Period Ending	M	M	D	D /	Y	YY	Y		
State	e Zip	5.	If this is an amen	nded i	return,	check	here.					
6.	If your address has changed, check this box											
	and print your new address here											
7.	If you are no longer in business and want your account cancelled, enter your final date of operations.		M M / I	D D	/ [3	Y	YY					
	Did you have any sales for this reporting period?		Yes		No							
8.	Total license tax from column E, line 16. (From workshe on page 2)	et										
9.	Total excise tax from column G, line 16. (From workshed on page 2)	et										
10.	Total tax due from column H, Line 16. (From worksheet page 2)	on										
11.	Penalty.											
12.	Interest.											
13.	Total amount due. (Add lines 10 through 12.)											
	Total amount of liquor, in ounces, provided to consumer for on-premise consumption during this reporting period	s at	t your distillery					(	ounce	s		
	Total amount of liquor, in proof gallons, distilled on the preporting period	ren	nises for this					I	oroof (	gallor	ıs	
I her	reby swear or affirm under penalty of false swearing that	the	statements contain	ned h	nerein a	are true	e to th	e bes	t of my	y kno	wled	dge.
	I	ı										
Sign	nature		Title									_
			Date									

Phone \_\_\_\_\_

For the most current license tax and excise tax that is applicable for your products, call us toll free at (866) 859-2254 (in Helena, 444-6900).

Month Ending	Account ID			-		EL	Т	Page 2

	A.	B.	C.	D.	E.	F.	G.	H.
	NABCA Number	Product Name	Quantity Sold (bottles)	License Tax Per Bottle	Total License Tax (column C times column D)	Excise Tax Per Bottle	Total Excise Tax (column C times column F)	Total Tax (column E plus column G)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.	Totals (Column E, Colum	n G and Column H)		\$		\$	\$	

Please note: If you are the owner of a domestic distillery or winery, column C should represent the total number of bottles sold directly to consumers for off-premises consumption, as well as any bottles transferred to your sampling room.

